

**ELECTION TO EXCLUDE PRINCIPAL OFFICERS  
FROM COVERAGE UNDER WISCONSIN'S  
UNEMPLOYMENT INSURANCE ACT  
Chapter 108, Wis. Stats.**

State of Wisconsin  
Department of Workforce Development  
Mailing Address:  
Division of Unemployment Insurance  
P.O. Box 7942  
Madison, WI 53707-7942  
Fax: (608) 267-1400

Personal information you provide may be used for secondary purposes [Privacy Law, s. 15.04 (1)(m)]

Pursuant to Section 108.025, Stats. the following named corporation:

Business Name	WI UI Account Number
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elects, effective as of January 1, \_\_\_\_\_, to exclude from coverage under Wisconsin's Unemployment Insurance Law all of their principal officers, i.e., president, vice-president(s), secretary, and treasurer, who have a direct or indirect substantial ownership interest in the corporation.

The undersigned certifies that the corporation's payroll for the calendar year proceeding the effective date of this election was \$500,000 or less. It is further certified that the principal officers of the corporation, covered by however designated or evidenced, in the corporation that is owned or controlled, directly or indirectly, by each of said officers. It is further certified that the corporate officer signing this election has the authority to act on behalf of the corporation.

It is expressly understood that this election, when approved by the Department of Workforce Development, will remain in effect for subsequent calendar years if the electing corporation's payroll remains at \$500,000 or less for successive calendar years and the principal officers covered by this election retain a one-fourth or more ownership interest in the corporation as outlined above.

The corporation will receive an Initial Determination advising the status of this election.

Submitted for the Corporation on this Date	Signed By
Telephone Number (       )	Title

**Section 108.025**

"Employment" includes an individual's service for an employer organized as a corporation in which the individual is a principal officer, as defined in Section 108.025, and has a direct or indirect ownership interest, except that if an employer having an annual payroll of \$500,000 or less for the calendar year preceding an election files a notice of election, in that manner prescribed by the department, to exclude the service of all of its principal officers who have a direct or indirect substantial ownership in the corporation, "employment" does not include the service of these officers. An employer which files an election under this paragraph may reelect coverage of its principal officers under this subsection by filing a notice of reelection with the department. An employer which reelects coverage of its principal officers is not eligible to file a notice of election of noncoverage under this paragraph. To be effective for a calendar year, an employer shall file a notice of election or reelection not later than March 31 of that year. Newly subject and successor employers have until the due date of their first quarterly report to elect the corporate officer exclusion. An election is effective for each calendar year until the employer files a timely notice of reelection. A principal officer has a direct or indirect substantial ownership interest in a corporation under this paragraph if one-fourth or more of the ownership interest, however designated or evidence, in the corporation is owned or controlled, directly or indirectly, by the officer.